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since a road tax is not levied for general county purposes, but is required to be spent in certain defined localities of the county.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 87.]

Appeal from Circuit Court, Prince Edward County.

Bill by H. E. Barrow and others, taxpayers of the town of Farmville, against S. W. Watkins and others, Treasurer and Board of Supervisors of the County of Prince Edward, to enjoin the collection of a tax. Decree in favor of complainants, and defendants appeal. Affirmed.

Meredith & Cocke and *S. A. Anderson*, all of Richmond, for appellants.

J. M. Crute and *E. Warren Wall*, both of Farmville, and *Hill Carter*, of Richmond, for appellees.

BARROW et al. v. PRINCE EDWARD COUNT et al.

June 14, 1917.

[92 S. E. 910.]

1. Taxation (§ 538*)—Voluntary Payment—Recovery—Bill in Equity.—A county road and poor tax illegally assessed, and voluntarily paid, cannot be recovered at common law.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 999, 1000.* 11 Va.-W. Va. Enc. Dig. 136; 13 Va.-W. Va. Enc. Dig. 119.]

2. Taxation (§ 543 (1)*)—Voluntary Payment—Recovery—Statutory Remedy.—Code 1904, §§ 567-571, provide a simple remedy at law by motion, whereby taxes erroneously assessed and collected may be recovered within two years from September 1st of the year in which the assessment is made, though voluntarily paid, so that a bill in equity will not lie.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. 1006.* 13 Va.-W. Va. Enc. Dig. 119.]

Appeal from Circuit Court, Prince Edward County.

Bill in equity by H. E. Barrow and others against the county of Prince Edward and others. Complainants appeal from a decree sustaining a demurrer to the bill. Affirmed.

E. Warren Wall, of Farmville, for appellants.

A. D. Watkins, of Farmville, for appellees.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.